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Committee of Experts on International Cooperation in Tax Matters
Fourteenth session
New York, 3-6 April 2017

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Double Taxation Convention between Developed and Developing Countries:
     - (i) Article 8 (Shipping, inland waterways transport and air transport): changes to the Organization for Economic Cooperation and Development Model Tax Convention on Income and on Capital relating to international traffic and possible similar changes to the United Nations Model Double Taxation Convention;
     - (ii) Base erosion and profit-shifting:
       - a. Possible changes to articles and commentaries, including the ordering and numbering of provisions;
       - b. Possible treaty revisions to deal with subsequent changes in the law;
     - (iii) Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to:
       - a. Industrial, commercial or scientific equipment;
       - b. Software-related payments;
   - (b) Other issues:
     - (i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries — information from the Coordinator on the editorial process;

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(ii) Extractive industries handbook:

a. Draft guidance note on selected transfer pricing issues in the extractive industries (in cooperation with the Subcommittee on Article 9 (Associated enterprises));

b. Update on the editorial process;

(iii) Taxation of development projects;

(iv) Mutual agreement procedure — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention;

(v) Capacity-building;

(vi) Environmental tax issues of relevance to developing countries;

(vii) Other matters for consideration, including suggestions for Committee procedures and future Committee work.

4. Provisional agenda for the fifteenth session of the Committee (17-20 October 2017, Geneva).

5. Adoption of the report of the Committee on its fourteenth session.